

# Senate Amendment 3031

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1 1 Amend Senate File 39 as follows:  
1 2 #1. Page 1, by striking lines 1 through 13, and  
1 3 inserting the following:  
1 4 <Section 1. Section 441.72, Code 2003, is amended  
1 5 to read as follows:

1 6 441.72 ASSESSMENT OF PLATTED LOTS.  
1 7 When a subdivision plat is recorded pursuant to  
1 8 chapter 354, the individual lots within the  
1 9 subdivision plat shall not be assessed in excess of  
1 10 the total assessment of the land as acreage or  
1 11 unimproved property for three years after the  
1 12 recording of the plat or until the lot is actually  
1 13 improved with permanent construction or sold,  
1 14 whichever occurs first. However, in cities with a  
1 15 population of less than five thousand, the individual  
1 16 lots within the subdivision plat shall not be assessed  
1 17 in excess of the total assessment of the land as  
1 18 acreage or unimproved property for six years after the  
1 19 recording of the plat or until the lot is actually  
1 20 improved with permanent construction or sold,  
1 21 whichever occurs first.

1 22 PARAGRAPH DIVIDED. When an individual lot has been  
1 23 improved with permanent construction, the lot shall be  
1 24 assessed for taxation purposes as provided in chapter  
1 25 428 and this chapter. This section does not apply to  
1 26 special assessment levies.>

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1 30 COMMITTEE ON LOCAL GOVERNMENT  
1 31 E. THURMAN GASKILL, CHAIRPERSON  
1 32 SF 39.202 80  
1 33 sc/sh

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